

ID: CCA_2013062613250246

Office:

UILC: 6048.00-00

Number: **201402006**

Release Date: 1/10/2014

From:

Sent: Wednesday, June 26, 2013 1:25:03 PM

To:

Cc:

Subject: February 14th Advice

On February 14, 2013, you received email advice concerning the interaction between sections 6013(g) and 6677. In that advice, we stated that "it is our understanding that a nonresident alien is not subject to section 6048 reporting requirements." As support for this proposition we cited two regs. - Treas. Reg. 16.3-1 and Treas. Reg. 404.6048-1. It has since come to our attention that reliance on those specific regs is inappropriate because they are effectively obsolete.

The regs cited predate the 1996 changes to section 6048 and 6677 and have no relevance today. Reg. 16.3-1 predates statutory rules under sections 6048(b), 6048(c), and 6039F. Reg. 404.6048-1 implemented a rule that doesn't exist anymore. Under a pending reg project, those regs will be declared obsolete and removed from the CFR.

We are sending this email only to advise you that those regs are now obsolete. We stand by the conclusions reached in that email and do not believe that this information has any effect on those conclusions.